



JOHN CHIANG
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

**County of Santa Cruz
Santa Cruz, California**

**Date: June 20, 2014
Filing Ref: SCR15**

Pursuant to federal Office of Management and Budget (OMB) Circular A-87, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in the **2014-15** fiscal year. This approval is subject to the conditions contained in Section III.

Departmental indirect cost proposals should clearly identify those costs that have been distributed through Sections I and II of this agreement in accordance with the guidelines of the responsible grantor agency for that department. Further, data processing systems may be subject to grantor agency approval prior to the reimbursement of certain costs allocated, billed, or cost applied from the Data Processing Department.

**SECTION I: COSTS DISTRIBUTED THROUGH COUNTYWIDE COST
ALLOCATIONS**

The indirect overhead and support service costs listed in **Schedule A** (attached) are formally approved as actual costs for the **2012-13** fiscal year and as estimated costs for the **2014-15** fiscal year on a "fixed with carry-forward" basis. These costs may be included as part of the costs of the county departments indicated effective **July 1, 2014**, for further allocation to federal grants and contracts performed by the respective county departments.

**SECTION II: COSTS DISTRIBUTED THROUGH BILLING OR COST
TRANSFER MECHANISMS**

- | | |
|---------------------------------|-------------------------------------|
| 1. Employee Fringe Benefits | 11. Information Services (ISF) |
| 2. Auditor-Controller | 12. Public Works (ISF) |
| 3. County Administrative Office | 13. Service Center (ISF) |
| 4. County Counsel | 14. Risk Mgmt. & Self-Ins. (ISF) |
| 5. General Services | 15. Dental and Health Ins. (ISF) |
| 6. Facilities Management | 16. Liability & Property Ins. (ISF) |
| 7. Central Stores | 17. Workers' Compensation (ISF) |
| 8. Technical Radio Services | 18. Employee Benefit Staffing (ISF) |
| 9. Personnel | 19. State Unemployment Ins. (ISF) |
| 10. Central Duplicating (ISF) | |

In addition to Section I, which provides for services furnished but not billed, the services listed above are furnished and billed to state/local departments and agencies.

Direct charges from the above centers should be billed or cost applied in accordance with the procedures established by the county as described in its Countywide Cost Allocation Plan and may be included as part of the costs of the county departments indicated in Section I.

SECTION III: CONDITIONS

A. LIMITATIONS: Use of the amounts contained in this Negotiation Agreement are subject to any statutory or administrative limitations and, when ultimately allocated to individual grants or contracts through the indirect cost proposals of each county department, are applicable only to the extent that funds are available. Acceptance of the amounts agreed to herein is predicated on the conditions: (1) that no costs other than those incurred by the county were included for distribution in its Countywide Cost Allocation Plan as finally accepted, and that such costs are legal obligations of the county and allowable under the governing cost principles, (2) that similar types of costs have been accorded consistent accounting treatment, and (3) that the information provided by the county that was used as the basis for acceptance of the amounts agreed to herein is not subsequently found to be materially incomplete or inaccurate.

B. CHANGES: Fixed amounts contained in this Negotiation Agreement are based on the organizational structure and the accounting system in effect at the time the proposal was submitted. Significant changes in the organizational structure or changes in the method of accounting for costs that materially affect the amount of reimbursement resulting from use of the amounts in this Negotiation Agreement will require prior approval of the authorized representative of the responsible negotiation agency. Failure to obtain such approval may result in subsequent audit disallowances.

C. FIXED AMOUNTS: The fixed amounts contained in Section I of this agreement are based on an estimate of the costs that will be incurred during the period to which the amounts apply. When the actual costs for this period are determined, any differences between the fixed costs used as an estimate and the actual costs will be considered in a subsequent agreement.

D. BILLED COSTS: Charges for the services cited in Section II will be billed or cost applied in accordance with the procedures established by the county and recorded on the books of the cost center providing the service. Such charges will be based on the actual allowable costs, as defined by OMB Circular A-87, incurred by the cost center responsible for providing the service. Any differences between the billed allowable costs and the actual allowable costs for a particular accounting period will be considered in a subsequent agreement.

E. NOTIFICATION TO STATE AND FEDERAL AGENCIES: Copies of this document will be provided to other state and federal agencies as a means of notifying them of this approval.

F. SPECIAL REMARKS: None.

SECTION IV: ACCEPTANCE

COUNTY OF SANTA CRUZ**JOHN CHIANG
CALIFORNIA STATE CONTROLLER****BY** Original signed by**BY** Original signed by Anita Dagan forMary Jo Walker**Hitomi Sekine, Bureau Chief
Local Government Policy and Reporting
Division of Accounting and Reporting**NameAuditor-ControllerTitle6-25-20147-8-2014DateDate**Negotiated by Darlene Justice
Telephone (916) 323-2369**

cc: State and Federal Agencies

Attachment

COUNTY OF SANTA CRUZ
OMB A-87 COST ALLOCATION PLAN
FY 2012-13 for use in FY 2014-2015
Allocated Costs By Department

County of Santa Cruz, California 2013
2013 Version 1.0031-1
Groups

* Group

Central Service Departments	103210 Agricultural Commiss.	103300 Weights & Measures	103400 Mosquito Abatement # 53	106000 Ag Extension Services	109100 Assessor	150000 Board of Supervisors	182000 Clerk of the Board
000001 Bldg Use Allowance	47,171	0	0	2,844	12,192	7,650	2,270
000002 Equipment Use	3,163	12,400	0	0	8,133	962	0
120000 Auditor-Controller	15,739	2,150	9,907	1,304	27,161	20,933	5,715
181000 County Administration	12,695	1,581	6,977	829	21,756	18,876	2,566
240000 County Counsel	2,533	0	0	0	48,019	69,021	2,850
303000 Communication	0	0	0	0	0	0	0
331000 General	0	0	0	0	0	0	0
333000 Facilities	43,343	0	0	33,182	74,017	64,307	13,742
334100 Central Purchasing	785	570	2,497	357	999	428	357
334200 Central Stores	46	0	0	14	88	153	2,289
431000 Technical Radio	0	0	0	0	0	0	0
490000 Parks, Open Space &	0	0	0	7,815	3,171	1,990	590
510000 Personnel	12,051	1,606	6,427	803	20,084	17,675	3,214
515202 General Insurance	32,939	0	0	74	25,925	162,705	0
730000 Treasurer/Tax	1,690	0	0	0	0	0	0
Total Allocated	172,155	18,307	25,808	47,222	241,545	364,700	33,593
Roll Forward	37,776	(808)	354	16,458	19,041	(161,604)	4,138
Cost With Roll Forward	209,931	17,499	26,162	63,680	260,586	203,096	37,731
Adjustments	0	0	0	0	0	0	0
Proposed Costs	209,931	17,499	26,162	63,680	260,586	203,096	37,731



COUNTY OF SANTA CRUZ
OMB A-87 COST ALLOCATION PLAN
FY 2012-13 for use in FY 2014-2015
Allocated Costs By Department

County of Santa Cruz, California 2013
2013 Version 1.0031-1
Groups

* Group

Central Service Departments	214000 Clerk-Elections	231000 Recorder	250000 Child Support Services	270000 D.A.-Public Admin	302100 Disaster Response	304100 County Fire Department	350000 Grand Jury
000001 Bldg Use Allowance	5,766	8,032	0	25,425	0	0	459
000002 Equipment Use	152,782	28,705	0	10,780	1,367	0	0
120000 Auditor-Controller	43,179	13,512	63,617	107,968	3,621	19,418	2,364
181000 County Administration	38,769	8,750	49,604	80,041	1,389	3,459	176
240000 County Counsel	11,979	106	845	67,073	0	0	7,599
303000 Communication	0	0	0	0	63,530	0	0
331000 General	0	0	0	0	49,179	1,948	0
333000 Facilities	61,726	54,117	(1,409)	174,189	0	0	2,868
334100 Central Purchasing	2,996	785	2,426	3,068	500	3,281	143
334200 Central Stores	1,292	1,343	0	1,127	11	32	2
431000 Technical Radio	0	0	409	1,292	632	555	0
490000 Parks, Open Space &	1,500	2,090	0	6,614	0	0	119
510000 Personnel	20,084	8,034	47,401	65,879	803	0	0
515202 General Insurance	67,777	2,534	45,168	440,673	10,200	0	0
730000 Treasurer/Tax	0	0	0	0	0	0	0
Total Allocated	407,850	128,008	208,061	984,129	131,232	28,693	13,730
Roll Forward	246	8,340	(30,968)	90,235	(99,766)	1,008	(510)
Cost With Roll Forward	408,096	136,348	177,093	1,074,364	31,466	29,701	13,220
Adjustments	0	0	0	0	0	0	0
Proposed Costs	408,096	136,348	177,093	1,074,364	31,466	29,701	13,220



COUNTY OF SANTA CRUZ
OMB A-87 COST ALLOCATION PLAN
FY 2012-13 for use in FY 2014-2015
Allocated Costs By Department

County of Santa Cruz, California 2013
2013 Version 1.0031-1
Groups

* Group

Central Service Departments	360000 Health Services Agency*	391200 HRA - Homeless Assist.	391600 HRA - Workforce	391700 HRA - Participant	392100 Human Services	392200 HRA - Categorical Aids	392300 HRA - General Assist.
000001 Bldg Use Allowance	5,877	0	0	0	58,597	0	0
000002 Equipment Use	217,119	0	0	0	3,849	0	0
120000 Auditor-Controller	802,812	0	4,638	38	487,442	284	44
181000 County Administration	488,298	0	2,062	0	369,557	0	4
240000 County Counsel	284,000	0	0	0	368,681	0	0
303000 Communication	0	0	0	0	0	0	0
331000 General	0	0	0	0	0	0	0
333000 Facilities (80,159)	0	0	0	60,129	0	0
334100 Central Purchasing	24,896	0	285	0	22,043	0	0
334200 Central Stores	7,988	0	0	0	10,823	0	0
431000 Technical Radio	396	0	0	0	178	0	0
490000 Parks, Open Space &	110,946	0	0	0	54,753	0	0
510000 Personnel	105,714	0	0	0	99,018	0	0
515202 General Insurance	0	0	0	0	0	0	0
730000 Treasurer/Tax	6,838	0	0	0	9,074	0	0
Total Allocated	1,974,725	0	6,985	38	1,544,144	284	48
Roll Forward	(1,098,042)	0	5,290	0	(13,449)	(189)	0
Cost With Roll Forward	876,683	0	12,275	38	1,530,695	95	48
Adjustments	0	0	0	0	0	0	0
Proposed Costs	876,683	0	12,275	38	1,530,695	95	48



COUNTY OF SANTA CRUZ
OMB A-87 COST ALLOCATION PLAN
FY 2012-13 for use in FY 2014-2015
Allocated Costs By Department

County of Santa Cruz, California 2013
2013 Version 1.0031-1
Groups

* Group

Central Service Departments	392400 HRA - Family Relations	393000 Veterans Service Offcr	395200 Community Programs	451000 GF - Courts	540000 Planning	572000 Probation/Juvenile Hall	574000 Probation*
000001 Bldg Use Allowance	0	0	0	0	25,981	13,452	13,544
000002 Equipment Use	0	576	0	0	16,460	7,838	45,003
120000 Auditor-Controller	5,538	2,620	1,955	514	67,164	37,062	142,286
181000 County Administration	749	2,340	0	26	56,258	32,756	79,419
240000 County Counsel	0	0	0	5,910	190,686	0	158
303000 Communication	0	0	0	0	0	0	0
331000 General	0	0	0	0	0	0	0
333000 Facilities	0	(295)	0	53,557	170,381	101,549	180,644
334100 Central Purchasing	0	143	0	0	2,782	2,639	7,705
334200 Central Stores	0	3	0	0	651	2,076	0
431000 Technical Radio	0	0	0	0	27	101	0
490000 Parks, Open Space &	0	0	0	0	6,759	35,776	34,590
510000 Personnel	0	2,411	0	0	50,614	34,546	70,699
515202 General Insurance	0	0	0	0	0	70,189	31,117
730000 Treasurer/Tax	0	0	0	0	3,619	0	100,032
Total Allocated	6,287	7,798	1,955	60,007	591,382	337,984	705,197
Roll Forward	223	(1,181)	(617)	53,719	(14,449)	22,425	(247,794)
Cost With Roll Forward	6,510	6,617	1,338	113,726	576,933	360,409	457,403
Adjustments	0	0	0	0	0	0	0
Proposed Costs	6,510	6,617	1,338	113,726	576,933	360,409	457,403



COUNTY OF SANTA CRUZ
OMB A-87 COST ALLOCATION PLAN
FY 2012-13 for use in FY 2014-2015
Allocated Costs By Department

County of Santa Cruz, California 2013
2013 Version 1.0031-1
Groups

* Group

Central Service Departments	591000 Public Defender	600000 DPW	661000 Sheriff-Coroner	661500 Burial of Indigents	662000 Detention	664000 Crt Security	131855 County Library
000001 Bldg Use Allowance	0	24,930	46,929	0	547,026	0	0
000002 Equipment Use	0	0	269,221	0	70,555	103	0
120000 Auditor-Controller	59,837	605,041	218,173	203	196,077	24,631	29,419
181000 County Administration	11,346	291,808	155,881	41	137,046	21,245	16,765
240000 County Counsel	0	221,203	128,332	0	0	0	0
303000 Communication	0	0	296,472	0	0	0	0
331000 General	0	0	0	0	0	0	0
333000 Facilities	0	156,420	286,994	0	708,989	0	0
334100 Central Purchasing	72	155,796	11,699	0	11,272	285	0
334200 Central Stores	0	3,645	1,198	0	22,053	0	0
431000 Technical Radio	0	18,718	38,686	0	2	0	0
490000 Parks, Open Space &	0	6,485	8,842	0	44,866	0	0
510000 Personnel	0	197,636	124,526	0	114,886	17,675	0
515202 General Insurance	0	0	481,395	0	842,303	0	0
730000 Treasurer/Tax	159,413	5,907	50,193	0	0	0	0
Total Allocated	230,668	1,687,589	2,118,541	244	2,695,075	63,939	46,184
Roll Forward	137,300	112,482	211,540	15	669,533	(1,164)	13,721
Cost With Roll Forward	367,968	1,800,071	2,330,081	259	3,364,608	62,775	59,905
Adjustments	0	0	0	0	0	0	0
Proposed Costs	367,968	1,800,071	2,330,081	259	3,364,608	62,775	59,905



COUNTY OF SANTA CRUZ
OMB A-87 COST ALLOCATION PLAN
FY 2012-13 for use in FY 2014-2015
Allocated Costs By Department

County of Santa Cruz, California 2013
2013 Version 1.0031-1
Groups

* Group

Central Service Departments	543100 Housing Planning	136101 RDA Oversite-Housing	333500 Fleet Operations(ISF)	420000 Information Srvcs(ISF)	423000 Duplicating(ISF)	511100 Dental/Health Self Ins	515100 Risk Management & S.I.
000001 Bldg Use Allowance	0	0	0	25,858	3,598	0	2,737
000002 Equipment Use	0	0	0	0	0	0	0
120000 Auditor-Controller	5,086	0	8,144	91,821	4,200	13,702	11,093
181000 County Administration	1,034	0	5,323	52,603	1,876	2,651	8,131
240000 County Counsel	1,751	0	0	11,029	0	0	0
303000 Communication	0	0	0	0	0	0	0
331000 General	0	0	65,862	0	0	0	0
333000 Facilities	0	0	67,511	141,087	39,987	0	91,757
334100 Central Purchasing	0	0	5,350	6,277	1,855	0	642
334200 Central Stores	0	0	1,912	1,020	0	0	292
431000 Technical Radio	0	0	0	0	0	0	0
490000 Parks, Open Space &	0	0	0	6,726	936	0	712
510000 Personnel	0	0	4,017	40,973	1,606	0	7,231
515202 General Insurance	0	0	0	0	0	0	0
730000 Treasurer/Tax	0	0	0	0	0	0	529
Total Allocated	7,871	0	158,119	377,394	54,058	16,353	123,124
Roll Forward	(13,136)	(840)	31,511	18,616	5,277	851	65,304
Cost With Roll Forward	(5,265)	(840)	189,630	396,010	59,335	17,204	188,428
Adjustments	0	0	0	0	0	0	0
Proposed Costs	(5,265)	(840)	189,630	396,010	59,335	17,204	188,428



COUNTY OF SANTA CRUZ
OMB A-87 COST ALLOCATION PLAN
FY 2012-13 for use in FY 2014-2015
Allocated Costs By Department

County of Santa Cruz, California 2013
2013 Version 1.0031-1
Groups

* Group

Central Service Departments	515200 Liab. & Property Ins.	515300 Workers Comp Self Ins.	515400 State Unemployment Ins.	515505 Employee Benefit	304300 CSA#4 Pajaro Dunes	135461 SC Flood Control Zone 4	135462 SD-FC/WC
000001 Bldg Use Allowance	0	0	0	0	0	0	0
000002 Equipment Use	0	0	0	0	0	0	0
120000 Auditor-Controller	23,250	27,220	1,987	6,090	6,928	7,590	2,847
181000 County Administration	4,336	5,431	462	3,139	1,336	1,435	505
240000 County Counsel	(208,732)	5,971	0	0	0	0	0
303000 Communication	0	0	0	0	0	0	0
331000 General	0	0	0	0	0	0	0
333000 Facilities	0	36,413	0	0	0	0	0
334100 Central Purchasing	285	143	0	214	1,712	285	357
334200 Central Stores	0	0	0	0	0	0	0
431000 Technical Radio	0	0	0	0	48	0	0
490000 Parks, Open Space &	0	0	0	0	0	0	0
510000 Personnel	0	0	0	2,411	0	0	0
515202 General Insurance	0	0	0	0	0	0	0
730000 Treasurer/Tax	0	0	0	0	0	0	0
Total Allocated	(180,861)	75,178	2,439	11,854	10,024	9,310	3,709
Roll Forward	(296,386)	41,136	(1,648)	(1,701)	407	3,047	1,052
Cost With Roll Forward	(477,247)	116,314	791	10,153	10,431	12,357	4,761
Adjustments	0	0	0	0	0	0	0
Proposed Costs	(477,247)	116,314	791	10,153	10,431	12,357	4,761



COUNTY OF SANTA CRUZ
OMB A-87 COST ALLOCATION PLAN
FY 2012-13 for use in FY 2014-2015
Allocated Costs By Department

County of Santa Cruz, California 2013
2013 Version 1.0031-1
Groups

* Group

Central Service Departments	133607 SC Septage CSA 12 Gen	133608 SC Septage CSA 12 ZoneA	134910 CSA#11 Park & Rec	136105 CSA 9E	610000 Redevelopment	702000 LAFCO	702600 Animal Services Auth.
000001 Bldg Use Allowance	0	0	0	0	0	767	0
000002 Equipment Use	0	0	0	0	0	0	0
120000 Auditor-Controller	4,798	697	5,207	1,327	0	0	6,822
181000 County Administration	1,056	243	1,160	57	0	0	29,399
240000 County Counsel	0	0	0	0	0	(35,062)	45,117
303000 Communication	0	0	0	0	0	0	0
331000 General	0	0	0	0	0	0	0
333000 Facilities	0	0	0	0	0	4,855	3,070
334100 Central Purchasing	72	0	0	72	0	214	143
334200 Central Stores	0	0	0	0	0	168	0
431000 Technical Radio	0	0	0	0	0	0	0
490000 Parks, Open Space &	0	0	0	0	0	199	0
510000 Personnel	0	0	0	0	0	0	24,906
515202 General Insurance	0	0	0	0	0	0	0
730000 Treasurer/Tax	0	0	0	0	0	0	0
Total Allocated	5,926	940	6,367	1,456	0	(28,859)	109,457
Roll Forward	1,343	(818)	2,191	0	(70,741)	(53,475)	1,785
Cost With Roll Forward	7,269	122	8,558	1,456	(70,741)	(82,334)	111,242
Adjustments	0	0	0	0	0	0	0
Proposed Costs	7,269	122	8,558	1,456	(70,741)	(82,334)	111,242



COUNTY OF SANTA CRUZ
OMB A-87 COST ALLOCATION PLAN
FY 2012-13 for use in FY 2014-2015
Allocated Costs By Department

County of Santa Cruz, California 2013
2013 Version 1.0031-1
Groups

* Group

Central Service Departments	750000 Superior Court	61xxxxx RDA Successor Agency	999999 All Other*	SubTotal	Direct Billed	Unallocated	Total
000001 Bldg Use Allowance	74,797	2,663	140,933	1,099,498	0	0	1,099,498
000002 Equipment Use	0	0	0	849,016	0	0	849,016
120000 Auditor-Controller	0	7,798	47,580	3,306,553	244,322	41,413	3,592,288
181000 County Administration	0	(1,003)	78,732	2,110,965	76,188	0	2,187,153
240000 County Counsel	0	(7,742)	15,865	1,237,192	1,255,623	434,927	2,927,742
303000 Communication	0	0	63,530	423,532	0	0	423,532
331000 General	0	0	0	116,989	623,271	0	740,260
333000 Facilities	8,489	18,321	636,954	3,206,735	3,401,674	(4,104)	6,604,305
334100 Central Purchasing	0	285	4,138	280,853	0	0	280,853
334200 Central Stores	0	289	2,781	61,296	216,796	0	278,092
431000 Technical Radio	0	0	15,771	76,815	845,381	0	922,196
490000 Parks, Open Space &	17,339	693	22,384	375,895	0	1,750,408	2,126,303
510000 Personnel	0	803	803	1,104,536	300,000	0	1,404,536
515202 General Insurance	0	0	74	2,213,073	0	0	2,213,073
730000 Treasurer/Tax	3,078	68	0	340,441	0	1,475,610	1,816,051
Total Allocated	103,703	22,175	1,029,545	16,803,388	6,963,255	3,698,254	27,464,898
Roll Forward	(283,948)	0	35,264	(781,606)	0	0	(781,606)
Cost With Roll Forward	(180,245)	22,175	1,064,809	16,021,783	6,963,255	3,698,254	26,683,292
Adjustments	0	0	0	0	0	0	0
Proposed Costs	(180,245)	22,175	1,064,809	16,021,783	6,963,255	3,698,254	26,683,292

